

BANK RECONCILIATION QUESTIONS

Question 1: From the following information, update the cash book and prepare a bank reconciliation statement as at 31 December 2019:

Cash book (Bank column only)

Date 2019	Details	Amount (P)	Date 2019	Details	Amount (P)
Dec 1	Balance b/f/d	370	Dec 3	City council (108)	150
Dec 9	Pule	300	Dec 9	Matome (109)	175
Dec 12	Thebe	185	Dec 16	Boy (111)	130
Dec 17	Joe	100	Dec 30	Sam (112)	210
Dec 31	Lame	130	Dec 30	Peter (113)	150
			Dec 31	Balance c/d	270
		1,085			1,085

Bank Statement for the month of December 2019

Date	Details	Withdrawals (P)	Deposits (P)	Balance (P)
Dec 1	Balance			370
Dec 5	Cheque (108)	150		220
Dec 10	Cheque (Pule)		300	520
Dec 11	Cheque (109)	175		345
Dec 14	Cheque (Thebe)		185	530
Dec 19	Cheque (111)	130		400
Dec 29	Credit transfer by George		650	1,050
Dec 30	Bank charges	50		1,000
Dec 30	Direct debit	400		600

Question 2: From the following details, prepare an updated cash book and bank reconciliation statement as at 31 Jan 2020

Cash book (Bank column only)

Date-2020	Details	Amount (P)	Date-2020	Details	Amount (P)
Jan 1	Balance b/f/d	1,800	Jan 8	Tom (2011)	350
Jan 7	Moses	250	Jan 15	Peter (2013)	200
Jan 22	Elan	150	Jan 28	Small (2014)	120
Jan 28	Williams	250	Jan 29	Big (2016)	170
Jan 30	David	180	Jan 31	Balance c/d	1,800
		2,640			2,640

Bank Statement for the month of January 2020

Date	Details	Withdrawals (P)	Deposits (P)	Balance (P)
Jan 1	Balance			1,800
Jan 8	Cheque (Moses)		250	2,050
Jan 10	Cheque (2011)	350		1,700
Jan 16	Cheque (2013)	200		1,500
Jan 24	Cheque (Elan)		150	1,650
Jan 28	Credit transfer-Sam		1,000	2,650
Jan 29	Bank charges	200		2,450
Jan 30	Insurance-Standing order	500		1,950

Bank Reconciliation Questions And Answer Acca Pdf Format

David Kirk



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